

Frequently Asked Questions Regarding the DOMA Decision

- Q: I am a New Hampshire state retiree and I have already added my same-gender spouse to my health plan. Will I receive an IRS Form 1099-R reflecting the value of my spouse's health benefits provided during calendar year 2013?**
- A:** DAS will not issue an IRS Form 1099-R to reflect the value of the health benefits providing to your same gender spouse during calendar year 2013.
- Q: Am I entitled to an income tax refund as a result of the *Windsor* ruling?**
- A:** Consult with a qualified tax professional or attorney to determine whether you are entitled to a refund for overpaid income taxes. This is a fact-specific determination and will depend on your overall tax liability at the time of filing. On August 29th the IRS issued guidance concerning the *Windsor* decision and tax liability that is available at its website. <http://www.irs.gov/uac/Newsroom/Treasury-and-IRS-Announce-That-All-Legal-Same-Sex-Marriages-Will-Be-Recognized-For-Federal-Tax-Purposes;-Ruling-Provides-Certainty,-Benefits-and-Protections-Under-Federal-Tax-Law-for-Same-Sex-Married-Couples> Generally, the federal Internal Revenue Service (IRS) requires that you apply for a refund within three years after the date you filed your original return or within two years after the date you paid taxes, whichever is later.
- Q: Since the *Windsor* decision came in the middle of the year, how am I supposed to file my federal income taxes for 2013 in 2014?**
- A:** You should consult with a qualified tax professional for more information. For tax purposes, marital status and income are assessed on the last day of the year. You will find additional information on this topic in the FAQ issued by the IRS that is available at its website. <http://www.irs.gov/uac/Answers-to-Frequently-Asked-Questions-for-Same-Sex-Married-Couples>
- Q: I am part of a legally married same-gender couple living in New Hampshire or another state. Can I add my spouse to my retiree health plan?**
- A:** DOMA affected a broad range of federal laws, some of which, like the income tax laws, may have affected your decisions about health insurance coverage for you, your spouse, and your family. The IRS has now ruled that same-gender couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes. The ruling applies regardless of whether the couple lives in a jurisdiction that recognizes same-gender marriage or a jurisdiction that does not recognize same-gender marriage.

As the result of the *Windsor* decision, the fair market value of your spouse's health insurance plan will no longer be imputed as income for federal tax purposes. If you are a State of New Hampshire retiree or otherwise covered by the state retiree health benefit program, and were previously affected by DOMA, you have the opportunity to make changes to your plan by contacting Judy Shevlin directly at 603-271-1432 or via email at judy.shevlin@nh.gov. Please note that although adding a same-gender spouse or their dependent child will not result in additional income for federal tax purposes that the addition may impact your monthly premium contribution towards retiree health benefits.